

**MISSOURI
DEPARTMENT OF REVENUE**



FY2025 BUDGET REQUEST

without Governor's Recommendations

Book 2 of 2: State Tax Commission and Lottery

**DEPARTMENT OF REVENUE
FISCAL YEAR 2025 BUDGET
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BOOK 2**

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STATE TAX COMMISSION

Overview

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments,
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases,
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program, and
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$9.46 billion in property tax revenues, which serves as the financial foundation for public schools, local governmental agencies, and local services such as ambulance districts, fire districts, libraries, and road and bridge.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

State Auditor's Reports and Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
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Missouri Sunset Act Report

Program

Rolling Stock Tax Credit

Enacting Statutes

Section 137.1018, RSMo

Sunset Dates

August 28, 2028

Review Status

Reviewed by Oversight Division in 2019.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C BUDGET UNIT NAME: State Tax Commission HOUSE BILL SECTION: 4.160	DEPARTMENT: Revenue DIVISION: State Tax Commission
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2025. Flexibility was granted at 10% in FY-2016 through FY-2024 and at 25% in FY-2014 and FY-2015.	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
	\$5,000 - \$30,000
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	
\$5,000 - \$30,000	
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	The planned utilization of any flexibility requests would be to pay on-going expenses due to travel to assist counties as well as education needs and requirements for team members.

CORE DECISION ITEM

Department - Revenue	Budget Unit 86911C
Division - State Tax Commission	
Core - State Tax Commission	HB Section 4.160

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,652,161	0	0	2,652,161	PS	0	0	0	0
EE	176,209	0	0	176,209	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,828,370	0	0	2,828,370	Total	0	0	0	0
FTE	37.00	0.00	0.00	37.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	1,544,163	0	0	1,544,163	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and utilities.

3. PROGRAM LISTING (list programs included in this core funding)

Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
Core - State Tax Commission	HB Section <u>4.160</u>

4. FINANCIAL HISTORY

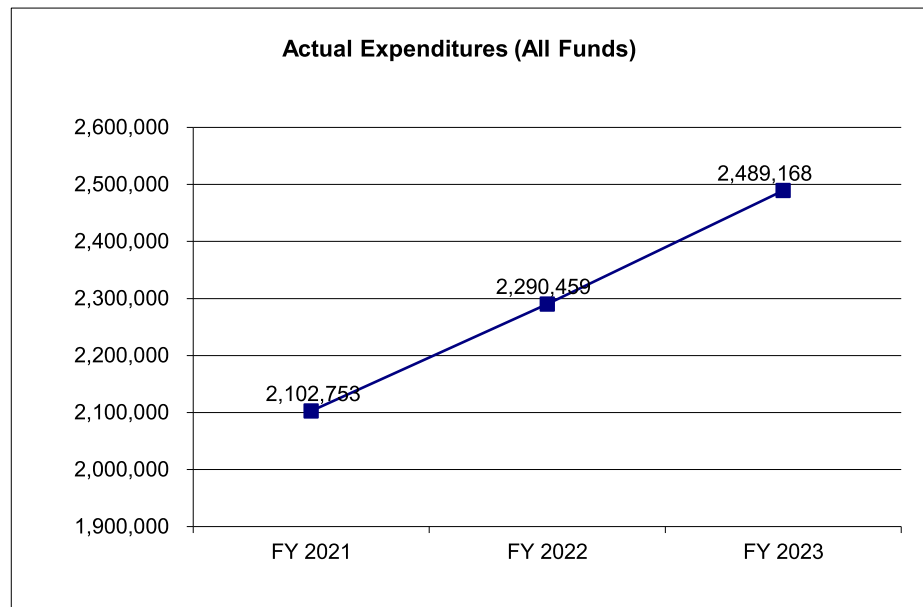
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	2,329,272	2,452,330	2,615,132	2,828,370
Less Reverted (All Funds)	(59,696)	(63,286)	(67,491)	72,934
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,269,576	2,389,044	2,547,641	2,901,304
Actual Expenditures (All Funds)	2,102,753	2,290,459	2,489,168	N/A
Unexpended (All Funds)	166,823	98,585	58,473	N/A
Unexpended, by Fund:				
General Revenue	166,823	98,585	58,473	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE
STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	37.00	2,652,161	0	0	2,652,161	
	EE	0.00	176,209	0	0	176,209	
	Total	37.00	2,828,370	0	0	2,828,370	
DEPARTMENT CORE REQUEST							
	PS	37.00	2,652,161	0	0	2,652,161	
	EE	0.00	176,209	0	0	176,209	
	Total	37.00	2,828,370	0	0	2,828,370	
GOVERNOR'S RECOMMENDED CORE							
	PS	37.00	2,652,161	0	0	2,652,161	
	EE	0.00	176,209	0	0	176,209	
	Total	37.00	2,828,370	0	0	2,828,370	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	2,354,275	35.28	2,652,161	37.00	2,652,161	37.00	0	0.00
TOTAL - PS	2,354,275	35.28	2,652,161	37.00	2,652,161	37.00	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	134,896	0.00	176,209	0.00	176,209	0.00	0	0.00
TOTAL - EE	134,896	0.00	176,209	0.00	176,209	0.00	0	0.00
TOTAL	2,489,171	35.28	2,828,370	37.00	2,828,370	37.00	0	0.00
GRAND TOTAL	\$2,489,171	35.28	\$2,828,370	37.00	\$2,828,370	37.00	\$0	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
CORE								
CHIEF COUNSEL	99,307	1.00	108,537	1.00	108,537	1.00	0	0.00
COMMISSION MEMBER	243,058	1.95	264,821	2.00	264,821	2.00	0	0.00
COMMISSION CHAIRMAN	124,838	1.00	132,411	1.00	132,411	1.00	0	0.00
SENIOR HEARINGS OFFICER	186,734	2.83	213,095	3.00	216,195	3.00	0	0.00
MISCELLANEOUS TECHNICAL	40,832	0.57	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	42,989	0.53	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	71,722	1.00	78,808	1.00	75,708	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	77,239	1.00	84,786	1.00	84,786	1.00	0	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	44,567	1.00	44,567	1.00	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	54,234	1.35	94,521	2.00	47,261	1.00	0	0.00
ADMIN SUPPORT PROFESSIONAL	45,419	1.00	50,546	1.00	50,546	1.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	50,945	1.00	55,981	1.00	55,981	1.00	0	0.00
LEGAL ASSISTANT	1,447	0.03	0	0.00	47,260	1.00	0	0.00
SR APPRAISAL & ASSESSMENT REP	775,559	14.54	888,843	15.00	888,843	15.00	0	0.00
APPRAISAL & ASSESSMENT SPV/SPC	254,731	3.94	288,234	4.00	288,234	4.00	0	0.00
APPRAISAL & ASSESSMENT MANAGER	285,221	3.54	347,011	4.00	347,011	4.00	0	0.00
TOTAL - PS	2,354,275	35.28	2,652,161	37.00	2,652,161	37.00	0	0.00
TRAVEL, IN-STATE	37,455	0.00	49,003	0.00	43,003	0.00	0	0.00
TRAVEL, OUT-OF-STATE	3,978	0.00	7,875	0.00	7,875	0.00	0	0.00
SUPPLIES	46,132	0.00	50,000	0.00	50,000	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	21,218	0.00	27,280	0.00	27,280	0.00	0	0.00
COMMUNICATION SERV & SUPP	3,640	0.00	5,000	0.00	5,000	0.00	0	0.00
PROFESSIONAL SERVICES	6,059	0.00	8,798	0.00	9,798	0.00	0	0.00
M&R SERVICES	12,005	0.00	16,071	0.00	16,071	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	736	0.00	736	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	7,681	0.00	7,681	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	965	0.00	965	0.00	0	0.00
BUILDING LEASE PAYMENTS	75	0.00	200	0.00	200	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
CORE								
MISCELLANEOUS EXPENSES	4,334	0.00	2,500	0.00	7,500	0.00	0	0.00
TOTAL - EE	134,896	0.00	176,209	0.00	176,209	0.00	0	0.00
GRAND TOTAL	\$2,489,171	35.28	\$2,828,370	37.00	\$2,828,370	37.00	\$0	0.00
GENERAL REVENUE	\$2,489,171	35.28	\$2,828,370	37.00	\$2,828,370	37.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

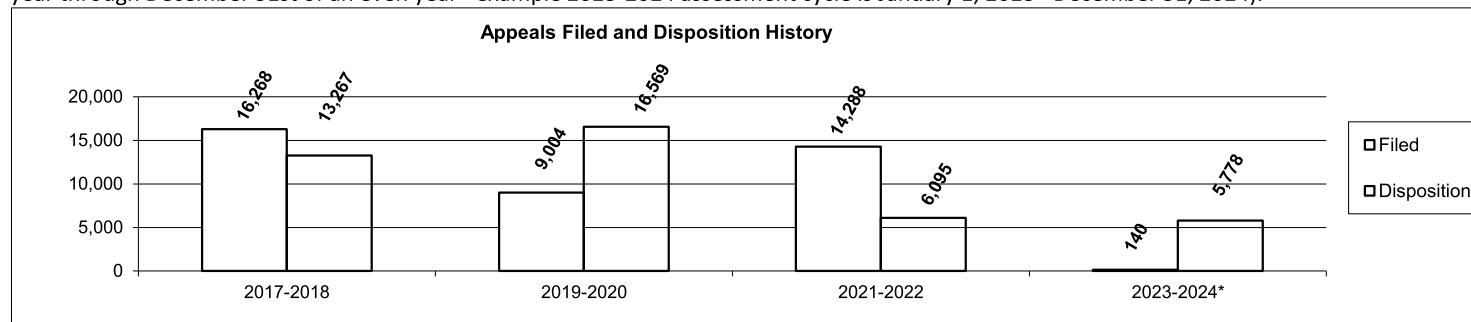
Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Presides over property assessment appeals in 114 counties and the City of St. Louis
- Issues rulings on discovery and evidence disputes
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues written decisions with findings of fact and conclusions of law

2a. Provide an activity measure(s) for the program.

Below is a graph that depicts the history of appeals filed and disposed during each assessment cycle (an assessment cycle begins January 1st of an odd year through December 31st of an even year - example 2023-2024 assessment cycle is January 1, 2023 - December 31, 2024).



* The 2023-2024 cycle will not be completed until December 31, 2024. The filing deadline for 2023 appeals is September 30, 2023, or 30 days after the date of the Board of Equalization decision being appealed, whichever is later.

County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs hearing officers who conduct hearings to determine the proper assessment of a taxpayer's property. The hearing officers render written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

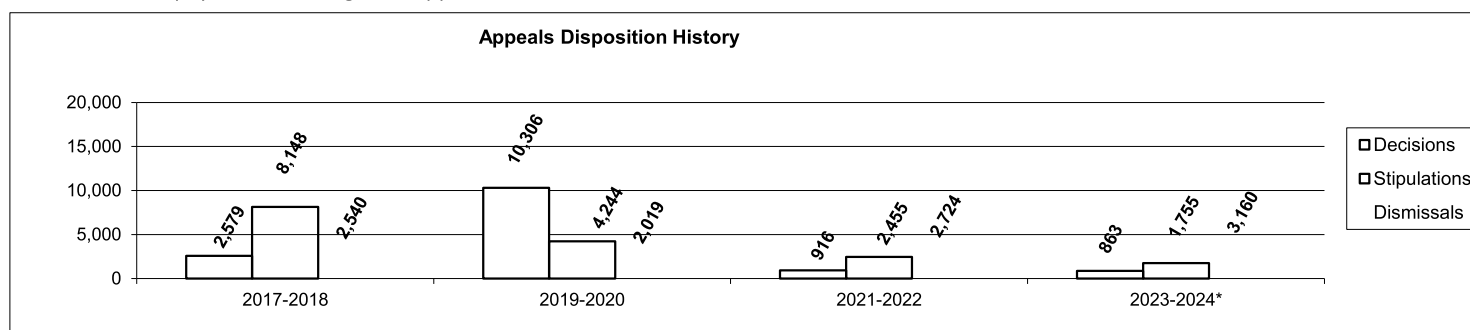
The Chief Counsel and the Hearing Officers are required to be licensed to practice law in the State of Missouri. Annually, 15 hours of continuing legal education, including 2 hours of ethics and 1 hour of cultural competency, diversity, inclusion, and implicit bias training is required. The Chief Counsel and the Hearing Officers also attend courses through The National Judicial College, the institution utilized by federal and state courts to train Article III judges and administrative law judges, and courses through the International Association of Assessing Officers (IAAO).

2c. Provide a measure(s) of the program's impact.

Appeals are disposed by decision, stipulation, or dismissal.

Types of Disposition

- Decision - Determination of assessment based on evidence from taxpayer and assessment official during an evidentiary hearing
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



* The 2023-2024 cycle will not be completed until December 31, 2024.

2d. Provide a measure(s) of the program's efficiency.

The State Tax Commission strives to efficiently dispose of appeals for the taxpayers of the State of Missouri.

Assessment Cycle	2017-2018	2019-2020	2021-2022	2023-2024*
Appeals Disposed	13,267	16,569	6,095	5,778
Full-time Employees	4	5	5	5

* The 2023-2024 cycle will not be completed until December 31, 2024.

PROGRAM DESCRIPTION

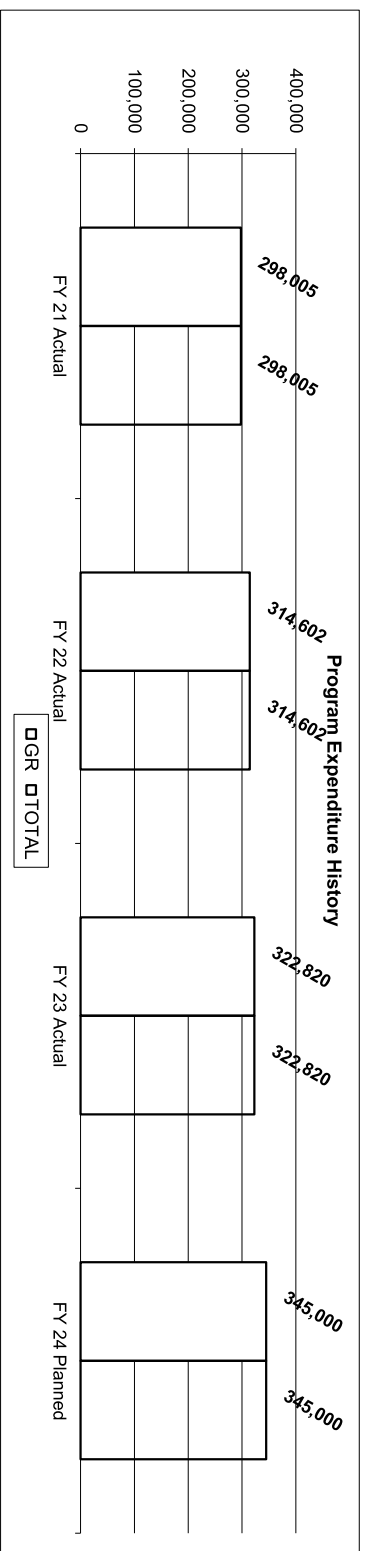
Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, of the Missouri Constitution, Chapters 138, 151, and 153 of RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

The Original Assessment program has the duty of assessing distributable property held by public utilities, railroads, private car companies, airlines, and related entities.

2a. Provide an activity measure(s) for the program.

The Original Assessment program is statutorily obligated to complete appraisals for any public utility and railroad company that files for state assessment. This program must have all company appraisals completed within 150 days.

	2020	2021	2022	2023
Electric	10	10	10	9
Fluid Pipeline	20	20	20	20
Natural Gas Pipeline	13	13	13	13
Railroad	18	17	16	15
Telecommunications (Fiber)	39	39	41	41
Telecommunications (ILEC)	43	43	43	43
Telecommunications (Cable)	2	2	2	2
Aircraft Owned by Airlines	55	53	54	52
Aircraft Owned by Others	183	176	174	191
Private Cars	326	334	339	371
Rural Electric Cooperatives	52	52	52	52
Total Company Appraisals	761	759	764	809

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

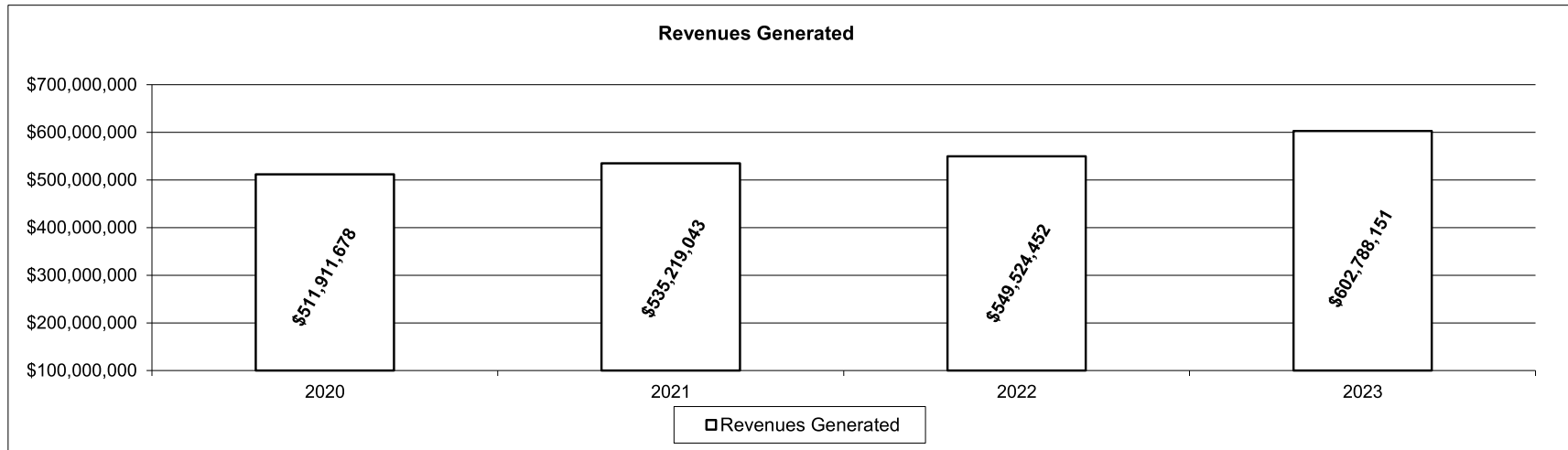
Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

- Appraisals have been standardized using the Unit Valuation Standards of the National Conference of Unit Valuation States (NCUVS). This program's policies and procedures supporting the standards used are maintained and audited for uniformity, ensuring compliance with state laws.
- The annual Cost of Capital Studies and Certifications are posted to the agency website. Additionally, company appraisal reports are provided to each company prior to the informal hearing process. This process allows for full transparency and fair practices for all taxpayers.
- Informal hearings are conducted for the exchange of information. Arriving at fair market value requires both parties having knowledge of relevant and material facts. This program's processes, including appeal procedures, result in equitable treatment of all taxpayers.

2c. Provide a measure(s) of the program's impact.

This program generates revenue for the local entities by appraising these companies to develop a company value, extracting the State of Missouri value to then be apportioned to each county for the collection of taxes for local entities. These entities (such as schools, ambulance, fire, and library districts) provide services to the citizens of Missouri.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

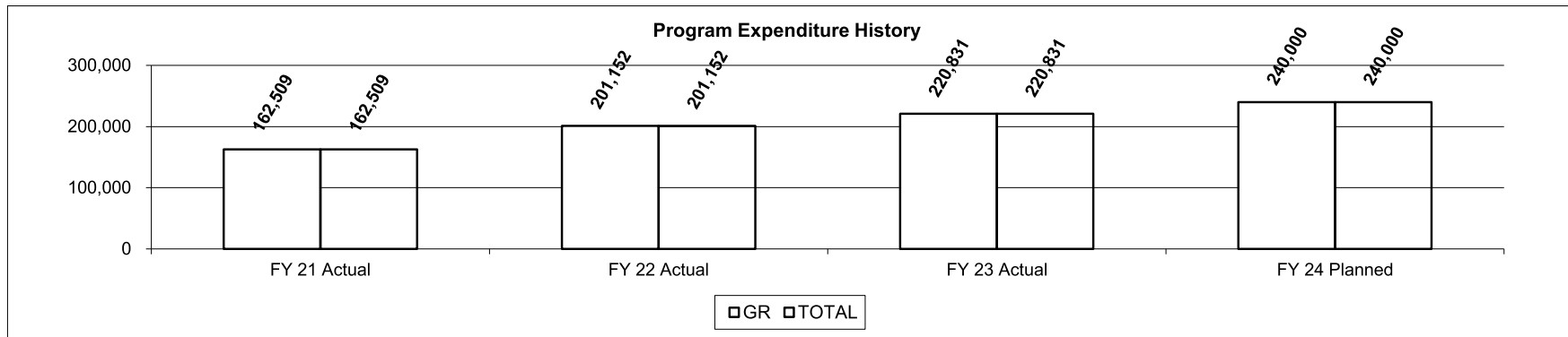
Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

This program employs three full-time employees and generates in excess of \$600 million for local districts (ambulance, fire, library, and schools).

	2020	2021	2022	2023
Number of Appraisals	761	759	764	809
Full-Time Employees	2.5	2.5	3	3
Caseload per Employee	304	304	255	270

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri; Chapters 137, 138, 151, 153, and 155, RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Assist county assessors with technical aspects of operating a successful assessment program
- Assist county assessors with developing a two-year assessment plan that will conform to statutory parameters
- Conducts appraisals and studies to determine the level and quality of assessments established by each county assessor
- Reimburse up to 60% of all costs associated with implementing a two-year assessment plan (current appropriation allows for reimbursement of 50%)

2a. Provide an activity measure(s) for the program.

Studies performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2023-2024 assessment cycle is January 1, 2023 - December 31, 2024).

Assessment Cycle	2017-2018	2019-2020	2021-2022	2023-2024*
Commercial Appraisal Studies	51	38	38	
Residential Appraisal Studies	0	0	0	
Residential Sales Studies	115	114	115	

* The 2023-2024 cycle is incomplete as studies are not finalized until May, 2025.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2021-2022 assessment cycle, all counties qualified for a residential sales study.)

(For every commercial appraisal study completed, there are 30 individual appraisals.)

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

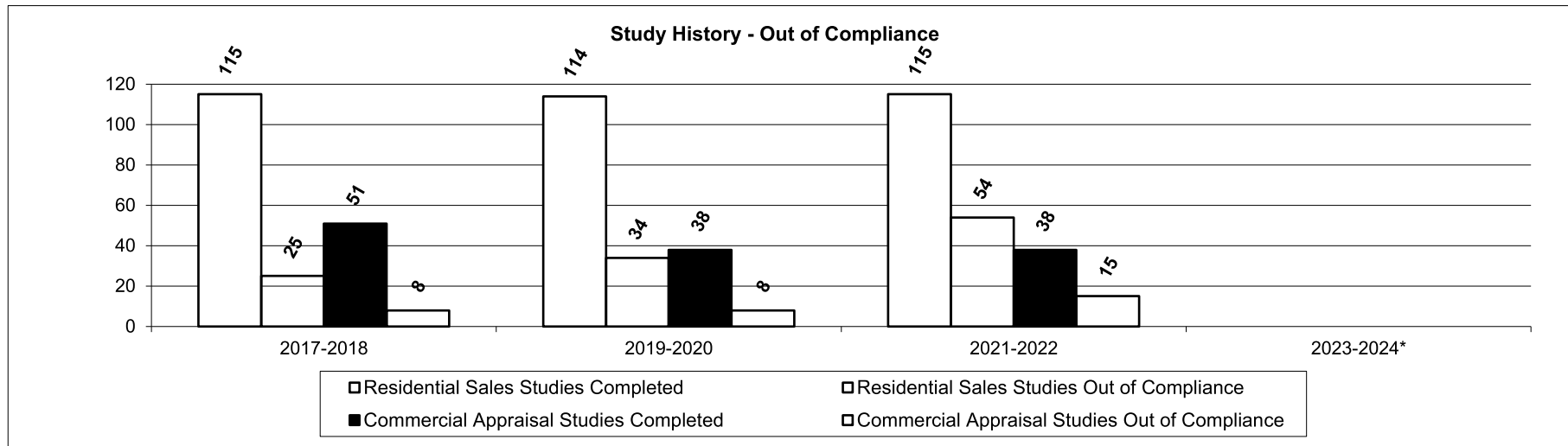
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

The chart below depicts the out of compliance study analysis for each two-year assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2023-2024 assessment cycle is January 1, 2023 - December 31, 2024).



* The 2023-2024 cycle is incomplete as appraisals and studies are not finalized until May, 2025.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

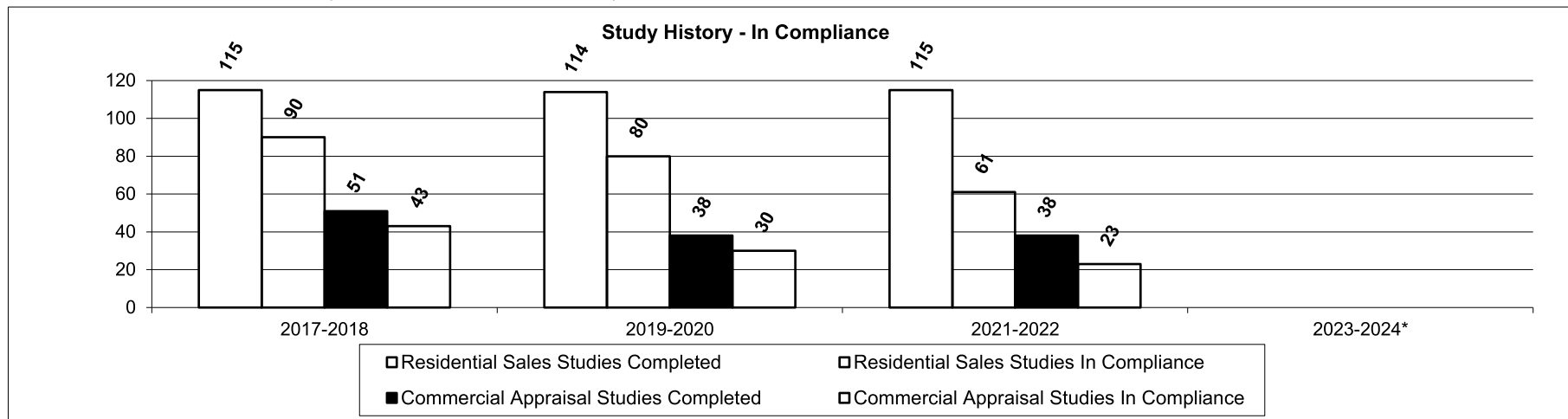
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2c. Provide a measure(s) of the program's impact.

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



*The 2023-2024 cycle is incomplete as the appraisals and studies are not finalized until May, 2025.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

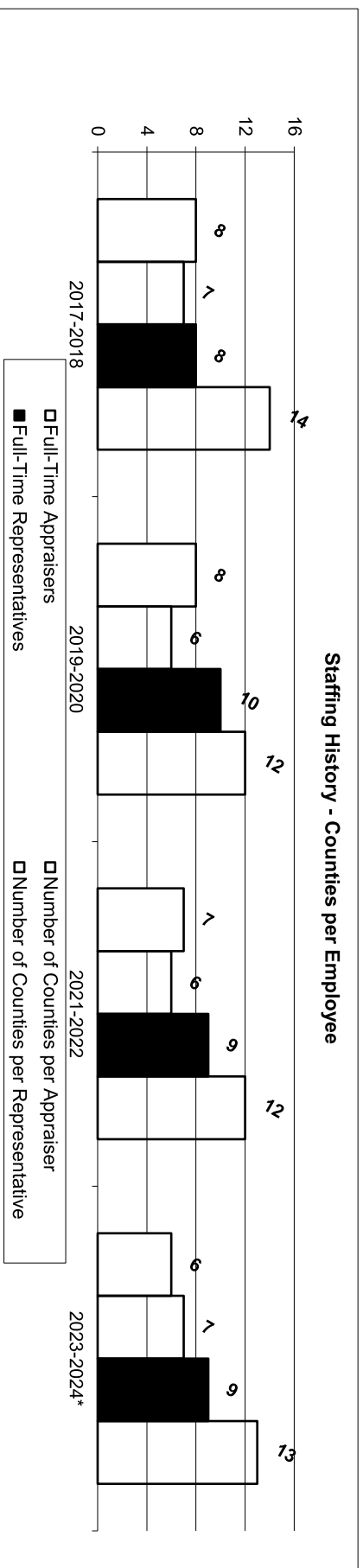
HB Section(s) : 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s) : State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

Each employee covers a territory within the State of Missouri to ensure all regions are assisted and studied.



* The 2023-2024 cycle is incomplete as studies are not finalized until May, 2025.

PROGRAM DESCRIPTION

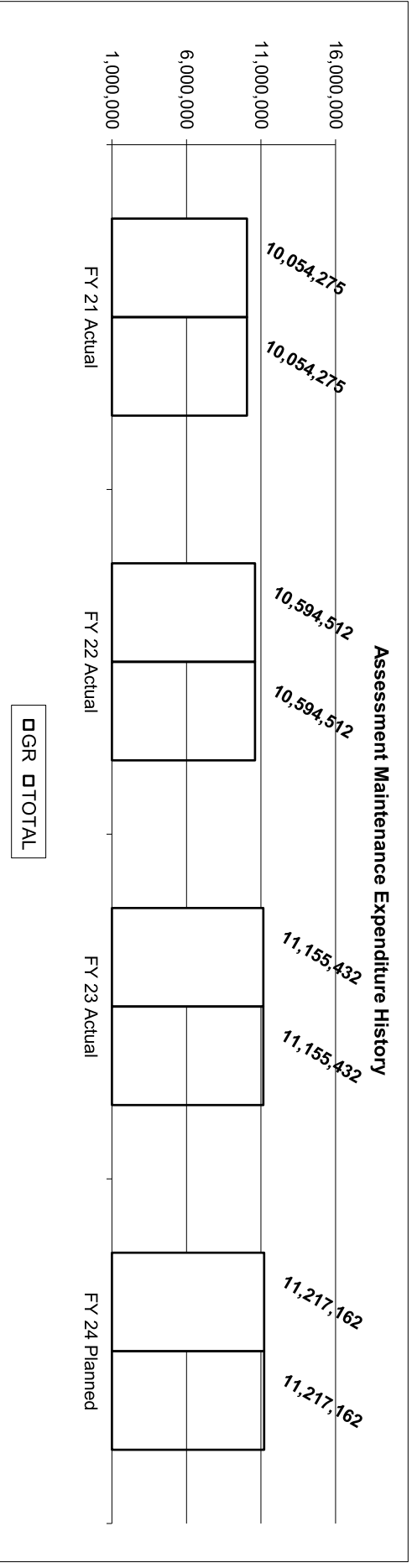
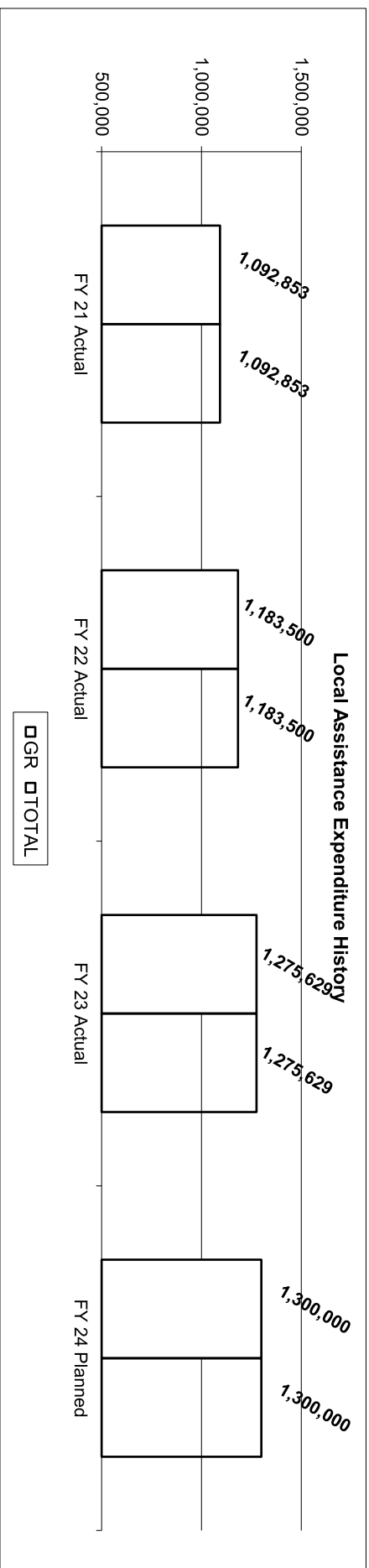
Department - Revenue/State Tax Commission

HB Section(s) : 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s) : State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

CORE DECISION ITEM

Department - Revenue	Budget Unit 87016C
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section 4.165

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	11,217,163	0	0	11,217,163	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	11,217,163	0	0	11,217,163	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$11,217,163 will provide reimbursements to counties at \$3.30 per parcel based upon the 2022 parcel count of 3,399,140.

The median cost per parcel required to implement the statewide assessment program stands at \$20.40. The core request provides funding to pay for 13% of the actual cost required to assess property in the State of Missouri with the balance of 87% being borne by local government and public school districts. Property tax revenues in 2022 were approximately \$9.46 billion, of which roughly \$7.10 billion provides funding to local public schools.

3. PROGRAM LISTING (list programs included in this core funding)

Assessment Maintenance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section <u>4.165</u>

4. FINANCIAL HISTORY

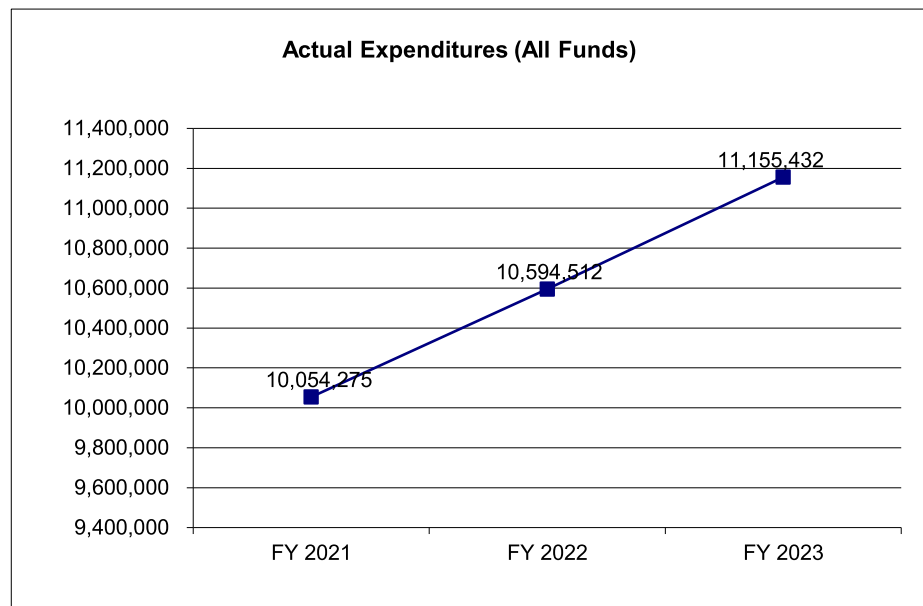
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	10,054,275	10,595,322	11,155,433	11,217,163
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	10,054,275	10,595,322	11,155,433	11,217,163
Actual Expenditures (All Funds)	10,054,275	10,594,512	11,155,432	N/A
Unexpended (All Funds)	0	810	1	N/A
Unexpended, by Fund:				
General Revenue	0	810	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

**STATE
ASSESSMENT MAINTENANCE**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	11,217,163	0	0	11,217,163	
	Total	0.00	11,217,163	0	0	11,217,163	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	11,217,163	0	0	11,217,163	
	Total	0.00	11,217,163	0	0	11,217,163	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	11,217,163	0	0	11,217,163	
	Total	0.00	11,217,163	0	0	11,217,163	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
ASSESSMENT MAINTENANCE									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	0	0.00	
TOTAL - PD	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	0	0.00	
TOTAL	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	0	0.00	
Asmnt Mnt \$3.44/parcel 2023 Ct - 1860021									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	528,029	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	528,029	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	528,029	0.00	0	0.00	
GRAND TOTAL	\$11,155,432	0.00	\$11,217,163	0.00	\$11,745,192	0.00	\$0	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	0	0.00
TOTAL - PD	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	0	0.00
GRAND TOTAL	\$11,155,432	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$0	0.00
GENERAL REVENUE	\$11,155,432	0.00	\$11,217,163	0.00	\$11,217,163	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct	DI# 1860021
	HB Section <u>4.165</u>

1. AMOUNT OF REQUEST

FY 2025 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	528,029	0	0	528,029
TRF	0	0	0	0
Total	528,029	0	0	528,029
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$528,029, and the core request of \$11,217,163, will provide funding at \$3.44 per parcel utilizing the 2023 parcel count of 3,414,300 for FY-2025. The increase in parcel count from 2022 to 2023 is 15,160 parcels.

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue	Budget Unit	87016C
Division - State Tax Commission		
DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct	DI# 1860021	HB Section 4.165

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,414,300 parcels x \$3.44 per parcel = \$11,745,192, less the core request of \$11,217,163 = \$528,029.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	528,029		0		0		528,029		0
Total PSD	528,029		0		0		528,029		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	528,029	0.0	0	0.0	0	0.0	528,029	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue				Budget Unit		87016C			
Division - State Tax Commission									
DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct			DI# 1860021	HB Section		4.165			
	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue		Budget Unit	<u>87016C</u>
Division - State Tax Commission			
DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct	DI# 1860021	HB Section	<u>4.165</u>
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)			
6a. Provide an activity measure(s) for the program.		6b. Provide a measure(s) of the program's quality.	
6c. Provide a measure(s) of the program's impact.		6d. Provide a measure(s) of the program's efficiency.	
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:			
N/A			

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ASSESSMENT MAINTENANCE								
Asmnt Mnt \$3.44/parcel 2023 Ct - 1860021								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	528,029	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	528,029	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$528,029	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$528,029	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

STATE LOTTERY COMMISSION

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 23 ticket sales exceeded \$1 billion for the thirteenth year in a row and were the second highest in Lottery history, just slightly behind FY 21 record sales. The amount of profit transferred to the Lottery Proceeds Fund for education was the highest on record at \$425 million.

Over the past 38 years, the Lottery has sold \$30.9 billion in product and transferred profits of \$7.9 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 38-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to 3 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future. In addition, the Lottery is committed to responsible gaming practices and the integrity of all our games and products.

Program or Division Name	Type of Report	Date Issued	Website
State Lottery Commission - Two Years Ended 6/30/2022	Audit Report	Dec-20	Missouri State Lottery Commission (mo.gov)
State Lottery Commission - Two Years Ended 6/30/2020	Audit Report	Aug-19	http://app.auditor.mo.gov/Repository/Press/2019065798734.pdf
State Lottery Commission - Two Years Ended 6/30/2018	Audit Report	Jul-17	http://app.auditor.mo.gov/Repository/Press/2017060551494.pdf
State Lottery Commission - Two Years Ended 6/30/2016	Audit Report	Dec-15	http://app.auditor.mo.gov/Repository/Press/2015119999204.pdf
State Lottery Commission - Three Years Ended 6/30/2014	Audit Report		

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.180	DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
Fund - 0657 Lottery Enterprise Fund: Personal Services - \$877,868- 10% Expense and Equipment - \$696,441 - 10% Vendor Costs - \$3,467,807 - 10% Pull-Tab Costs - \$919,439 - 10%	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.180

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	8,778,679	8,778,679	PS				0
EE	0	0	56,627,410	56,627,410	EE				0
PSD	0	0	9,450	9,450	PSD				0
TRF	0	0	0	0	TRF				0
Total	0	0	65,415,539	65,415,539	Total	0	0	0	0
FTE	0.00	0.00	153.50	153.50	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	5,577,230	5,577,230
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments, advertising, and responsible gaming messaging to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesss and entertaining millions.

3. PROGRAM LISTING (list programs included in this core funding)

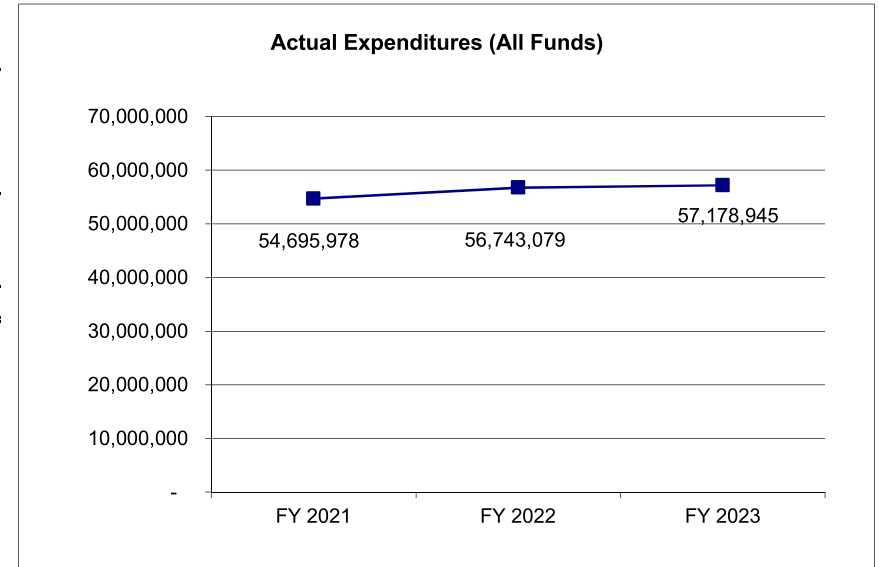
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.180

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	59,501,090	60,836,645	61,398,432	65,415,539
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	59,501,090	60,836,645	61,398,432	N/A
Actual Expenditures (All Funds)	54,695,978	56,743,079	57,178,945	N/A
Unexpended (All Funds)	4,805,112	4,093,566	4,219,487	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,805,112	4,093,566	4,219,487	N/A



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$3,000,000 in FY 21, \$5,359,864 in FY 22, and \$6,992,701 in FY 23 for sales-related vendor costs due to removal of estimated "E" appropriation and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015, and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations. Unexpended balance in all three years is mainly due to unexpended Pull-Tab vendor costs appropriation.

CORE RECONCILIATION DETAIL

STATE
LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	153.50	0	0	8,778,679	8,778,679	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	65,415,539	65,415,539	
DEPARTMENT CORE REQUEST							
	PS	153.50	0	0	8,778,679	8,778,679	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	65,415,539	65,415,539	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	8,778,679	8,778,679	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	65,415,539	65,415,539	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATING								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	7,920,317	151.39	8,778,679	153.50	8,778,679	153.50	0	0.00
TOTAL - PS	7,920,317	151.39	8,778,679	153.50	8,778,679	153.50	0	0.00
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	49,250,679	0.00	56,627,410	0.00	56,627,410	0.00	0	0.00
TOTAL - EE	49,250,679	0.00	56,627,410	0.00	56,627,410	0.00	0	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	7,949	0.00	9,450	0.00	9,450	0.00	0	0.00
TOTAL - PD	7,949	0.00	9,450	0.00	9,450	0.00	0	0.00
TOTAL	57,178,945	151.39	65,415,539	153.50	65,415,539	153.50	0	0.00
GRAND TOTAL	\$57,178,945	151.39	\$65,415,539	153.50	\$65,415,539	153.50	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
DIVISION DIRECTOR	339,037	3.32	332,034	3.00	432,885	4.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	265,858	3.03	266,031	3.00	379,377	4.00	0	0.00
MISCELLANEOUS TECHNICAL	31,073	0.53	31,484	0.50	31,484	0.50	0	0.00
MISCELLANEOUS PROFESSIONAL	110,429	1.68	100,439	0.50	100,439	0.50	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	86,132	1.00	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	57,435	1.00	61,983	1.00	61,983	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	162,969	1.16	149,256	1.00	149,256	1.00	0	0.00
ADMIN SUPPORT ASSISTANT	194,615	6.08	213,269	6.00	213,269	6.00	0	0.00
LEAD ADMIN SUPPORT ASSISTANT	138,685	3.58	183,600	3.00	183,600	3.00	0	0.00
ADMIN SUPPORT PROFESSIONAL	333,056	7.71	369,632	8.00	369,632	8.00	0	0.00
RESEARCH/DATA ANALYST	230,948	4.15	235,347	4.00	235,347	4.00	0	0.00
RESEARCH DATA ANALYSIS SPV/MGR	75,394	1.00	76,120	1.00	76,120	1.00	0	0.00
STORES/WAREHOUSE ASSOCIATE	102,801	3.00	112,337	3.00	112,337	3.00	0	0.00
SENIOR MULTIMEDIA SPECIALIST	53,213	1.01	56,029	1.00	56,029	1.00	0	0.00
PUBLIC RELATIONS COORDINATOR	199,211	3.95	215,228	4.00	215,228	4.00	0	0.00
SENIOR ACCOUNTS ASSISTANT	117,385	2.86	164,303	4.00	164,303	4.00	0	0.00
INTERMEDIATE ACCOUNTANT	97,608	2.00	105,614	2.00	105,614	2.00	0	0.00
ACCOUNTANT SUPERVISOR	142,532	2.00	146,199	2.00	146,199	2.00	0	0.00
ACCOUNTANT MANAGER	28,814	0.28	113,346	1.00	0	0.00	0	0.00
AUDITOR	4,486	0.08	58,514	1.00	58,514	1.00	0	0.00
HUMAN RESOURCES MANAGER	75,721	1.00	78,839	1.00	78,839	1.00	0	0.00
ASSOC APPLICATIONS DEVELOPER	141,332	2.59	114,297	2.00	114,297	2.00	0	0.00
APPLICATIONS DEVELOPER	77,663	1.30	129,617	2.00	129,617	2.00	0	0.00
SENIOR APPLICATIONS DEVELOPER	67,781	1.03	67,133	1.00	67,133	1.00	0	0.00
APPLICATIONS DEVELOPMENT SPEC	87,000	1.00	92,234	1.00	92,234	1.00	0	0.00
DIR STRATEGY & PLANNING LVL 2	68,634	0.71	100,851	1.00	0	0.00	0	0.00
SENIOR BUSINESS ANALYST	66,204	1.00	68,807	1.00	68,807	1.00	0	0.00
NETWORK INFRASTRUCTURE TECH	44,188	1.00	39,917	1.00	39,917	1.00	0	0.00
NETWORK INFRASTRUCTURE ARCHTCT	70,961	1.00	72,400	1.00	72,400	1.00	0	0.00
NETWORK INFRASTRUCTURE SPV	79,098	1.00	79,261	1.00	79,261	1.00	0	0.00
QUALITY CONTROL SPECIALIST	117,332	2.00	120,253	2.00	120,253	2.00	0	0.00
SYSTEMS ADMINISTRATION TECH	38,776	0.83	43,909	1.00	43,909	1.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
SR SYSTEMS ADMINISTRATION SPEC	64,231	0.94	76,213	1.00	76,213	1.00	0	0.00
CYBERSECURITY ANALYST	59,311	1.00	60,020	1.00	60,020	1.00	0	0.00
CLIENT SUPPORT TECH-TIER 2	174,821	3.86	189,041	4.00	189,041	4.00	0	0.00
LOTTERY SECURITY SPECIALIST	169,849	3.00	199,414	3.00	199,414	3.00	0	0.00
LOTTERY SECURITY MANAGER	79,815	1.00	83,715	1.00	83,715	1.00	0	0.00
LOTTERY MKTNG & PROMOTIONS MGR	311,404	5.00	329,861	5.00	329,861	5.00	0	0.00
LOTTERY CUSTOMER SERVICE SPEC	222,516	6.82	285,964	7.50	285,964	7.50	0	0.00
LOTTERY INSIDE SALES SPEC	290,424	7.99	311,032	8.00	311,032	8.00	0	0.00
LOTTERY INSIDE SALES TEAM MGR	88,657	2.00	94,162	2.00	94,162	2.00	0	0.00
LOTTERY FIELD REPRESENTATIVE	1,769,800	39.92	2,087,129	41.00	2,087,129	41.00	0	0.00
LOTTERY DSTRCT/CORP SALES MGR	450,720	7.98	494,002	8.00	494,002	8.00	0	0.00
LOTTERY SALES MANAGER	478,068	7.00	510,165	7.00	510,165	7.00	0	0.00
MAINTENANCE/GROUNDS SUPERVISOR	54,330	1.00	59,678	1.00	59,678	1.00	0	0.00
TOTAL - PS	7,920,317	151.39	8,778,679	153.50	8,778,679	153.50	0	0.00
TRAVEL, IN-STATE	64,107	0.00	146,365	0.00	121,665	0.00	0	0.00
TRAVEL, OUT-OF-STATE	71,029	0.00	72,924	0.00	72,924	0.00	0	0.00
FUEL & UTILITIES	82,476	0.00	120,775	0.00	120,775	0.00	0	0.00
SUPPLIES	629,988	0.00	921,827	0.00	721,827	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	106,263	0.00	197,293	0.00	197,293	0.00	0	0.00
COMMUNICATION SERV & SUPP	339,960	0.00	341,600	0.00	341,600	0.00	0	0.00
PROFESSIONAL SERVICES	44,684,341	0.00	51,555,356	0.00	52,048,751	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	58,936	0.00	54,000	0.00	78,700	0.00	0	0.00
M&R SERVICES	953,234	0.00	1,415,655	0.00	892,260	0.00	0	0.00
COMPUTER EQUIPMENT	316,521	0.00	528,500	0.00	403,500	0.00	0	0.00
MOTORIZED EQUIPMENT	820,920	0.00	203,450	0.00	328,450	0.00	0	0.00
OFFICE EQUIPMENT	20,448	0.00	46,535	0.00	46,535	0.00	0	0.00
OTHER EQUIPMENT	99,139	0.00	36,703	0.00	66,703	0.00	0	0.00
PROPERTY & IMPROVEMENTS	401,032	0.00	309,000	0.00	509,000	0.00	0	0.00
BUILDING LEASE PAYMENTS	86,923	0.00	119,750	0.00	119,750	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	160,887	0.00	143,950	0.00	143,950	0.00	0	0.00
MISCELLANEOUS EXPENSES	354,475	0.00	413,727	0.00	413,727	0.00	0	0.00
TOTAL - EE	49,250,679	0.00	56,627,410	0.00	56,627,410	0.00	0	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
REFUNDS	7,949	0.00	9,450	0.00	9,450	0.00	0	0.00
TOTAL - PD	7,949	0.00	9,450	0.00	9,450	0.00	0	0.00
GRAND TOTAL	\$57,178,945	151.39	\$65,415,539	153.50	\$65,415,539	153.50	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$57,178,945	151.39	\$65,415,539	153.50	\$65,415,539	153.50		0.00

PROGRAM DESCRIPTION

Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

1a. What strategic priority does this program address?

Helps fund public education.

1b. What does this program do?

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.

The Missouri Lottery Commission is a revenue source for Missouri public education. Lottery operating appropriations allow the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

2a. Provide an activity measure(s) for the program.

- 1) Lottery Retailers - 4,700 Lottery Retailers across the state received \$105.0 million in retailer commissions and incentives in FY 2023 (unaudited).
- 2) Lottery Players - \$1.3 billion paid to players in prizes in FY 2023 (unaudited).
- 3) Minority and Women-owned Businesses - \$18.1 million and \$6.0 million to minority and women-owned businesses, respectively, in FY 2023, for participation rates of 11.83% and 3.91% respectively.

2b. Provide a measure(s) of the program's quality.

- 1) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2023 sales were \$1.8 billion (unaudited), the second highest in Lottery history, just slightly behind FY 21 record sales.
- 2) Retailer Satisfaction - 2023 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.27 out of 5.
- 3) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 9 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.

PROGRAM DESCRIPTION

Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

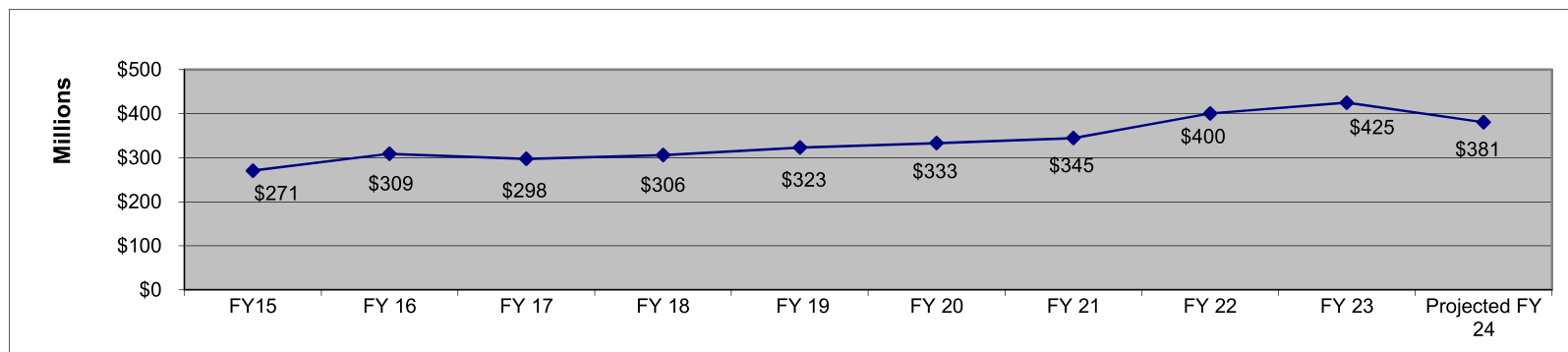
4) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm, consistently receiving "Excellent" ratings from the SAO and unmodified opinions from the independent CPA firm. The most recent SAO audit, covering the two years ended June 30, 2020, contained no findings and an "Excellent" rating.

5) Excellence in Reporting - Missouri Lottery has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for each of the last 23 years. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Annual Comprehensive Financial Reports can be found on our website.

6) Security and Risk Management - Missouri Lottery is the first U.S. lottery to achieve the World Lottery Association's Level 2 certification for security and risk management. The Level 2 certification is based on the effective management of security and integrity, using four key components: ISO/IEC 27001 international standards for information security; lottery-specific security processes and controls; requirements for products offered by the lottery; and controls required for offering games run by the Multi-State Lottery Association (MUSL). The Lottery's information system has also been certified by MSECBS, an accredited Management Systems Certification Body.

2c. Provide a measure(s) of the program's impact.

1.) Annual Transfers to Education



*Projected FY 24 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year, plus FY 23 proceeds not transferred until FY 24 of \$.7 million

PROGRAM DESCRIPTION

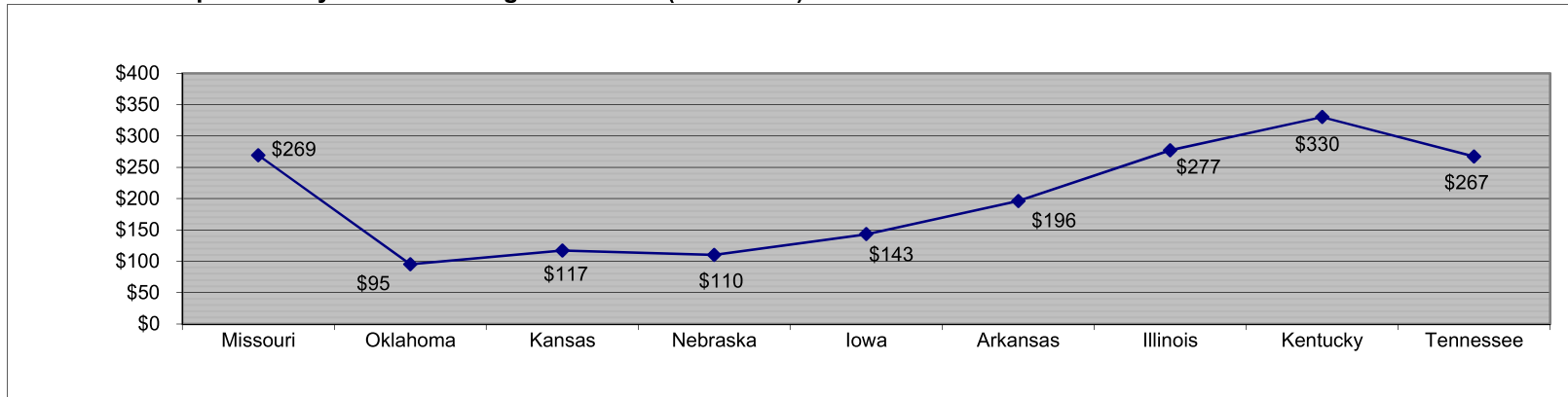
Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

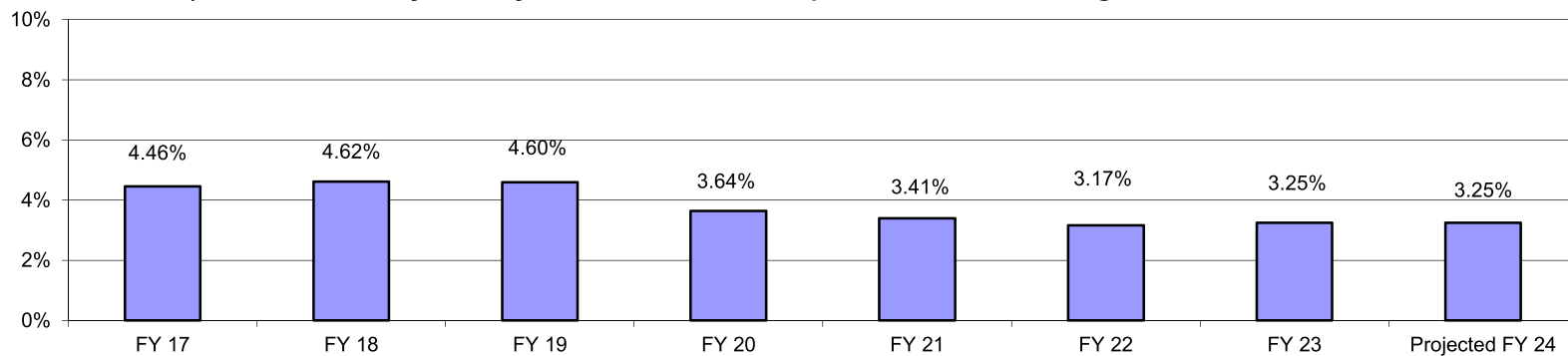
2.) FY 2022 Per Capita Lottery Sales of Contiguous States (Unaudited)



3.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2023, the Lottery remitted \$5.2 million in state tax withholdings to Missouri Department of Revenue and \$1.2 million in debt offsets to various state agencies from Lottery prize winnings.

2d. Provide a measure(s) of the program's efficiency.

1.) Missouri Lottery History of Administrative Expenses as a Percentage of Sales**



**Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

PROGRAM DESCRIPTION

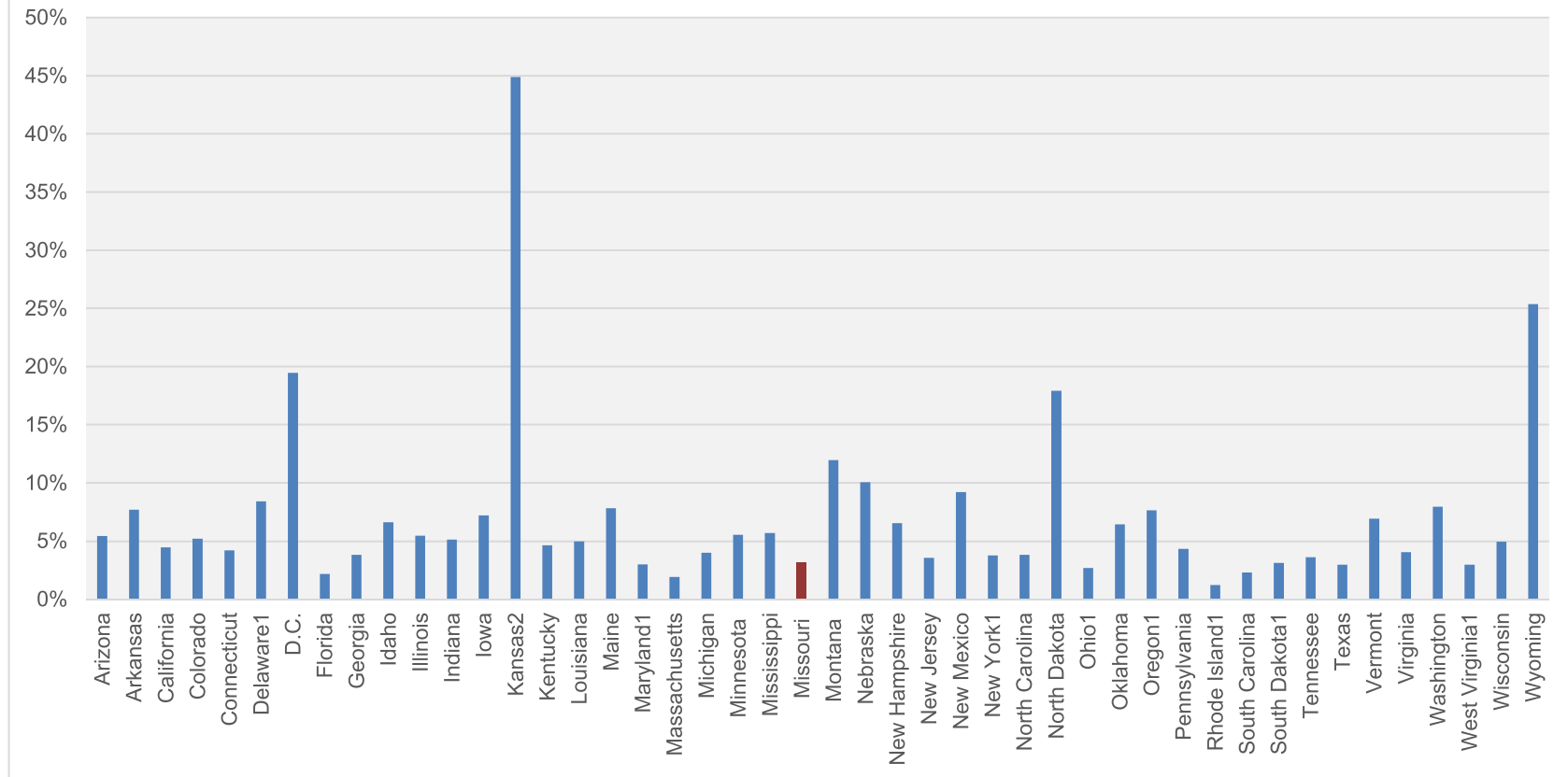
Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

1a.) Lottery Industry FY22 Administrative Expense as a Percentage of Sales



In FY 22, Missouri Lottery's administrative expenses were 3.17% of sales compared to the FY 22 U.S. Lottery industry average of 6.91%.

Source: *La Fleur's 2023 World Lottery Almanac* © 2023 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

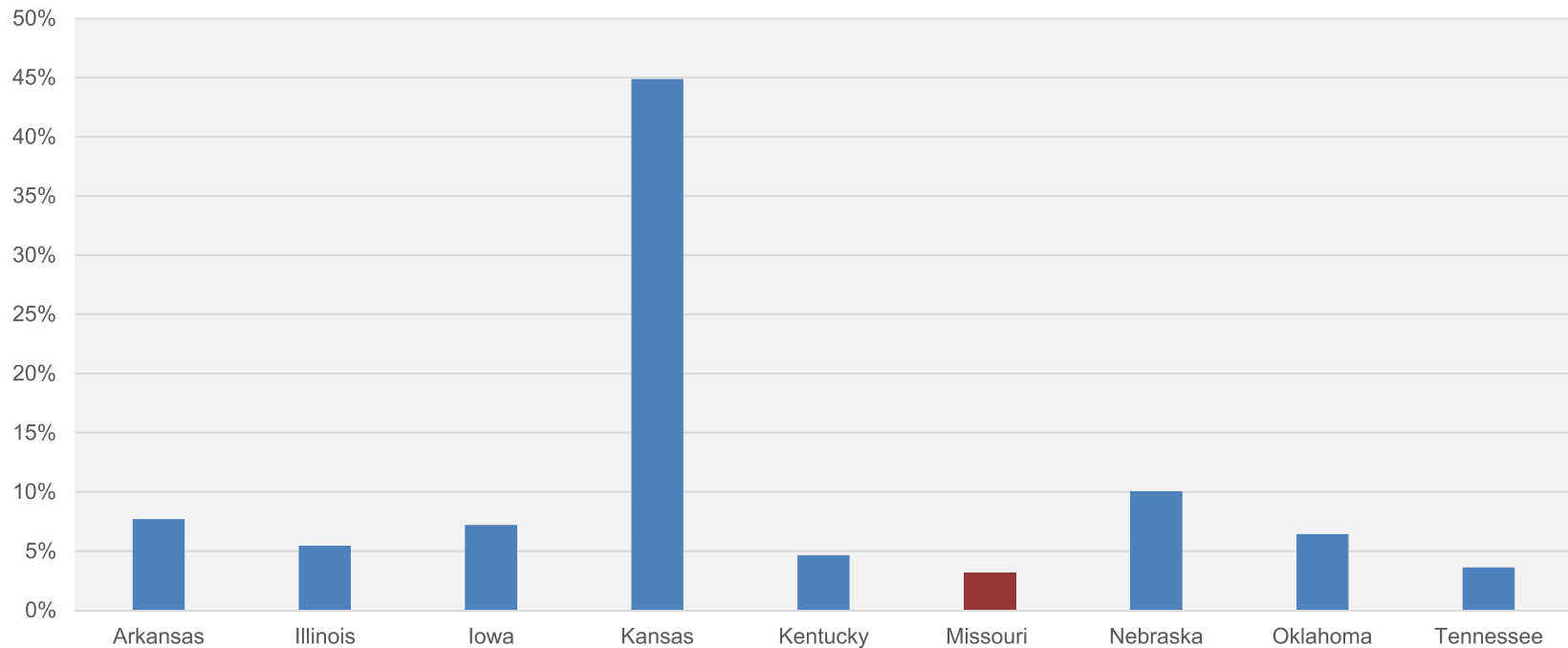
Department REVENUE

HB Section(s): 4.180-4.195

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

1b.) Contiguous States FY22 Administrative Expense as a Percentage of Sales



In FY 22, Missouri Lottery's administrative expenses were 3.17% of sales compared to the contiguous state lotteries' average of 10.36%.

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PROGRAM DESCRIPTION

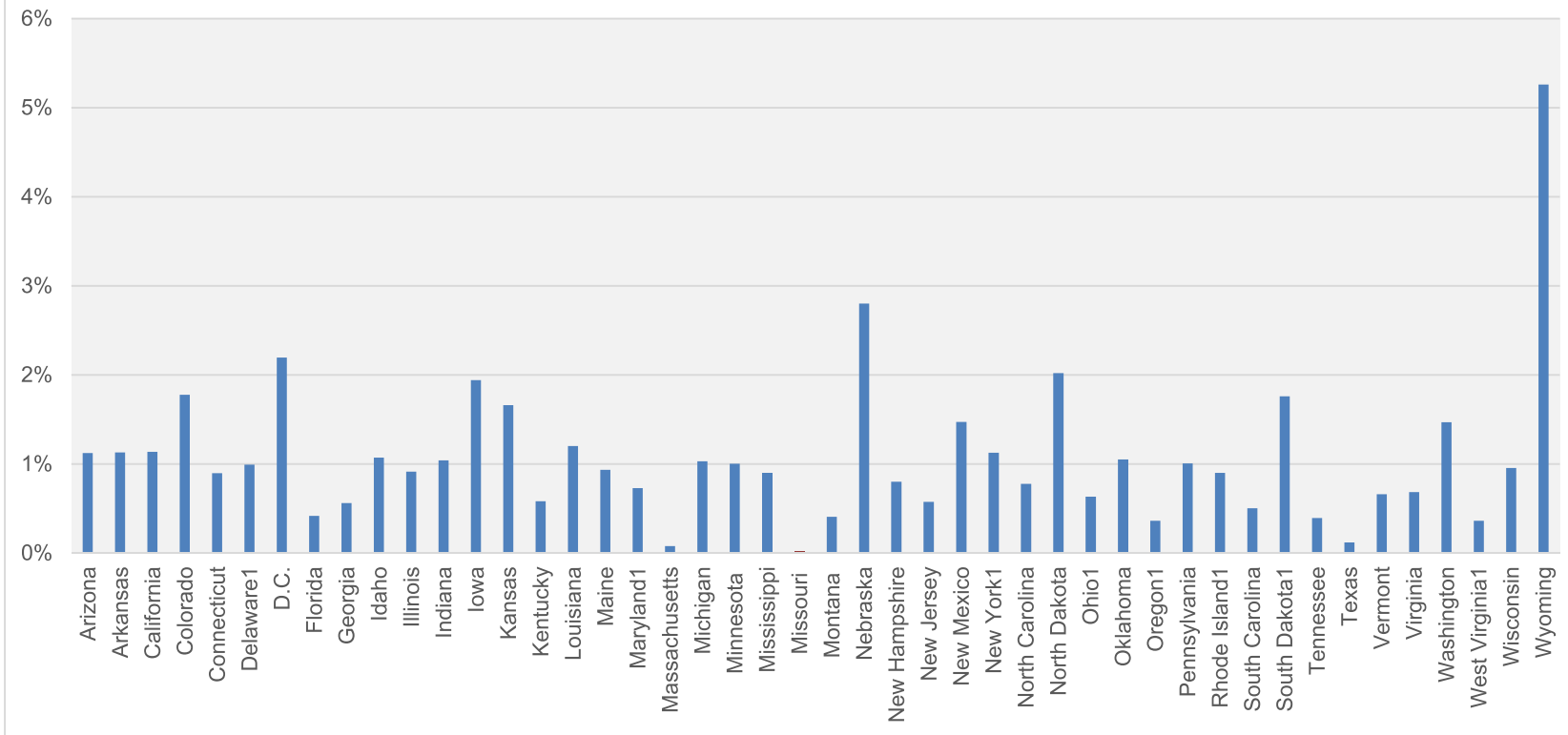
Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

2.) Lottery Industry FY22 Advertising Budget as a Percentage of Sales



In FY 22, Missouri Lottery's advertising budget was .02% of sales compared to the FY 22 U.S. Lottery industry average of 1.07%.

Source: *La Fleur's 2023 World Lottery Almanac* © 2023 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

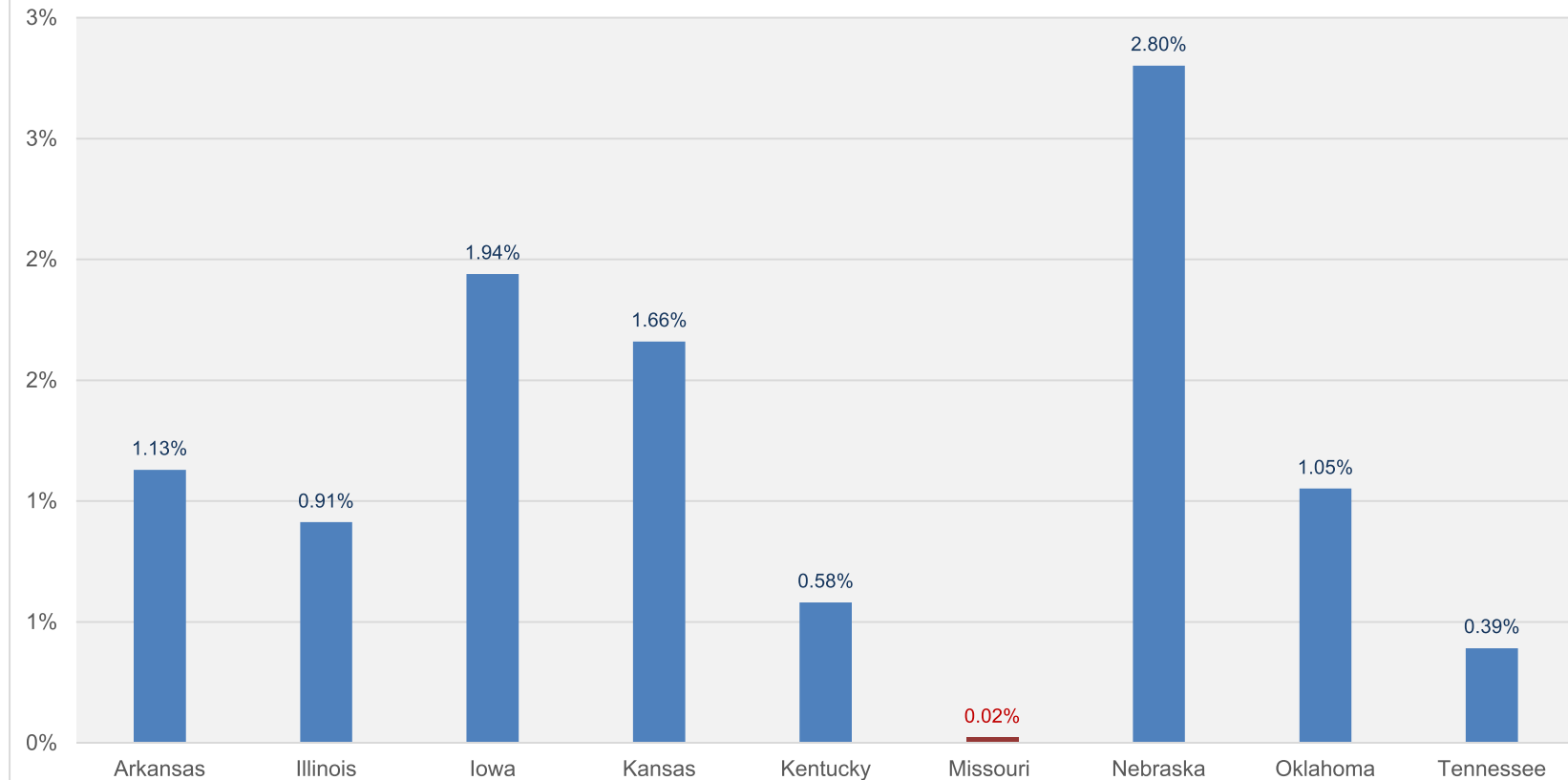
Department REVENUE

HB Section(s): 4.180-4.195

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

2a.) Contiguous States FY22 Advertising Budget as a Percentage of Sales



In FY 22 Missouri Lottery's advertising budget was .02% of sales compared to contiguous state lotteries' average of 1.17%.

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PROGRAM DESCRIPTION

Department **REVENUE**

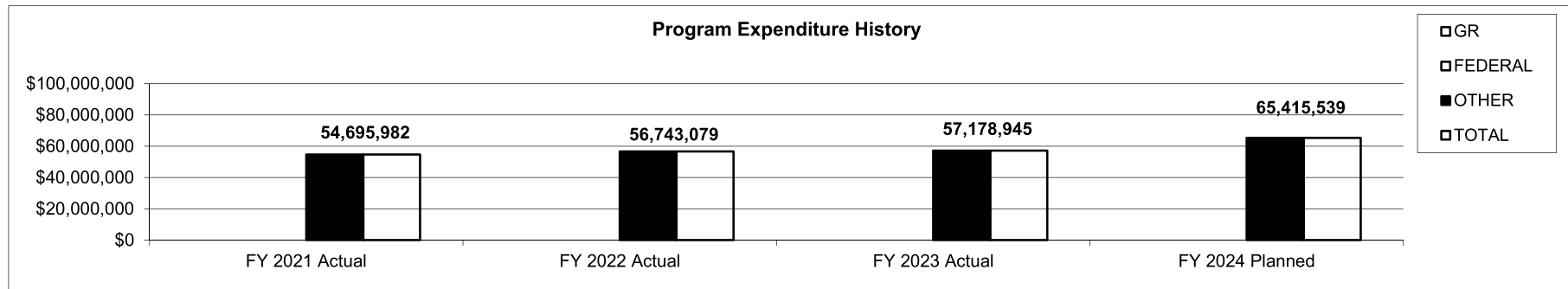
HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit costs, capital improvements, leasing, state-owned building, or Attorney General PS, all of which are included in other agency budgets.)



Program Expenditures include Lottery operating budget expenditures only: PS, E&E, Advertising, Responsible Gaming Messaging and Vendor Payments.

4. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.185

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	200,277,993	200,277,993	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	200,277,993	200,277,993	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: State Lottery Fund (0682)					Other Funds:				

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

3. PROGRAM LISTING (list programs included in this core funding)

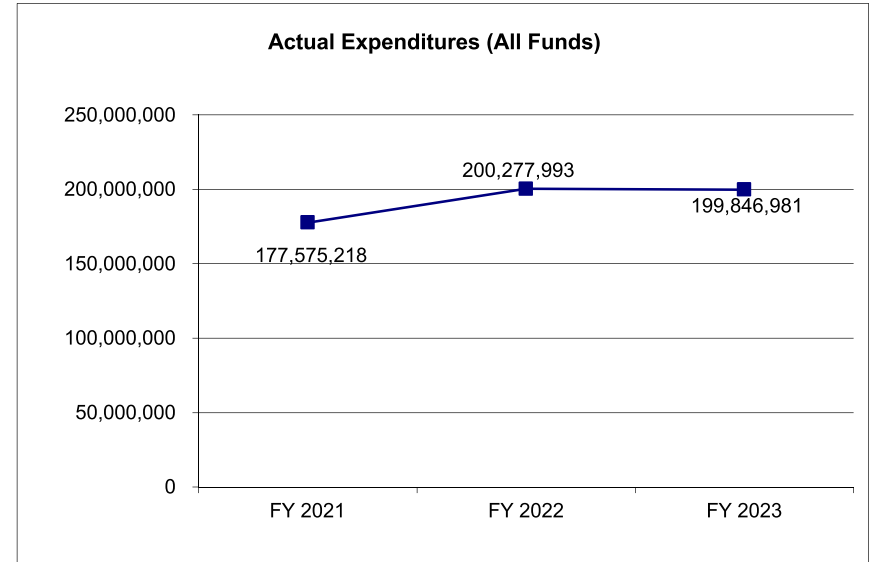
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.185

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr
Appropriation (All Funds)	177,575,218	202,805,855	222,097,794	200,277,993
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	177,575,218	202,805,855	222,097,794	N/A
Actual Expenditures (All Funds)	177,575,218	200,277,993	199,846,981	N/A
Unexpended (All Funds)	0	2,527,862	22,250,813	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	2,527,862	22,250,813	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$3,500,000 in FY 21, \$28,730,637 in FY 22, and \$48,022,576 in FY 23 to pay for prizes associated with higher than expected sales.

CORE RECONCILIATION DETAIL

STATE
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	EE	0.00	0	0	200,277,993	200,277,993	
	Total	0.00	0	0	200,277,993	200,277,993	
<hr/>							
DEPARTMENT CORE REQUEST	EE	0.00	0	0	200,277,993	200,277,993	
	Total	0.00	0	0	200,277,993	200,277,993	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	EE	0.00	0	0	200,277,993	200,277,993	
	Total	0.00	0	0	200,277,993	200,277,993	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - PRIZES								
CORE								
EXPENSE & EQUIPMENT								
STATE LOTTERY FUND	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	0	0.00
TOTAL - EE	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	0	0.00
TOTAL	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	0	0.00
GRAND TOTAL	\$199,846,981	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$0	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	0	0.00
TOTAL - EE	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	0	0.00
GRAND TOTAL	\$199,846,981	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$199,846,981	0.00	\$200,277,993	0.00	\$200,277,993	0.00		0.00

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER FOR OPERATIONS	HB Section	4.19

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	82,102,220	82,102,220
Total	0	0	82,102,220	82,102,220
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: State Lottery Fund (0682)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations.

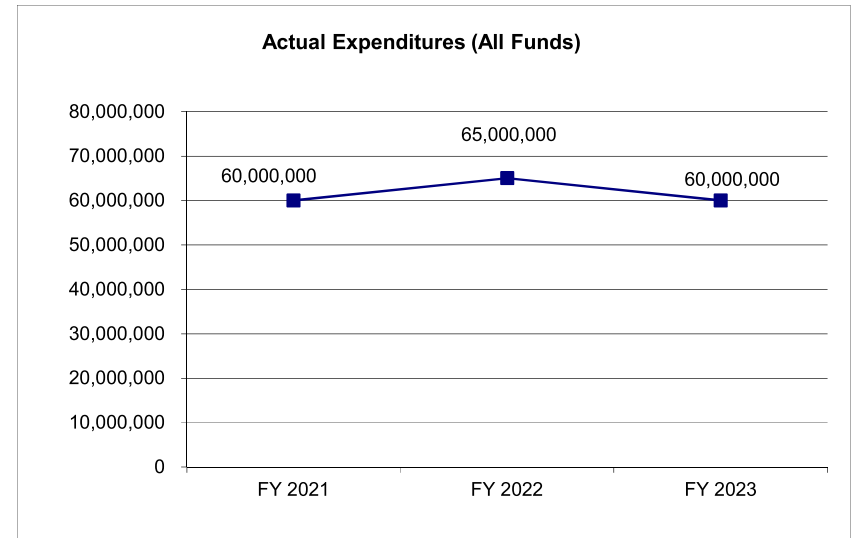
CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER FOR OPERATIONS	HB Section	4.19

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	72,979,593	71,979,476	78,085,715	82,102,220
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	72,979,593	71,979,476	78,085,715	82,102,220
Actual Expenditures (All Funds)	60,000,000	65,000,000	60,000,000	N/A
Unexpended (All Funds)	12,979,593	6,979,476	18,085,715	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	12,979,593	6,979,476	18,085,715	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
LOTTERY FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	82,102,220	82,102,220	
	Total	0.00	0	0	82,102,220	82,102,220	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	82,102,220	82,102,220	
	Total	0.00	0	0	82,102,220	82,102,220	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	82,102,220	82,102,220	
	Total	0.00	0	0	82,102,220	82,102,220	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY FUND TRANSFER								
CORE								
FUND TRANSFERS								
STATE LOTTERY FUND	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	0	0.00
TOTAL - TRF	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	0	0.00
TOTAL	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	0	0.00
GRAND TOTAL	\$60,000,000	0.00	\$82,102,220	0.00	\$82,102,220	0.00	\$0	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	0	0.00
TOTAL - TRF	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	0	0.00
GRAND TOTAL	\$60,000,000	0.00	\$82,102,220	0.00	\$82,102,220	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$60,000,000	0.00	\$82,102,220	0.00	\$82,102,220	0.00		0.00

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.195

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	380,711,472	380,711,472
Total	0	0	380,711,472	380,711,472
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget of \$29,332,403 to better approximate actual.

Fiscal Year	Transfer to Education
2020	333,000,000
2021	345,032,500
2022	400,260,827
2023	425,038,869
Plus FY 23 carryover to FY 24	683,965
Projected 2024	380,694,094
Five-Year Benchmark	376,942,051
Benchmark + 1%	380,711,472

CORE DECISION ITEM

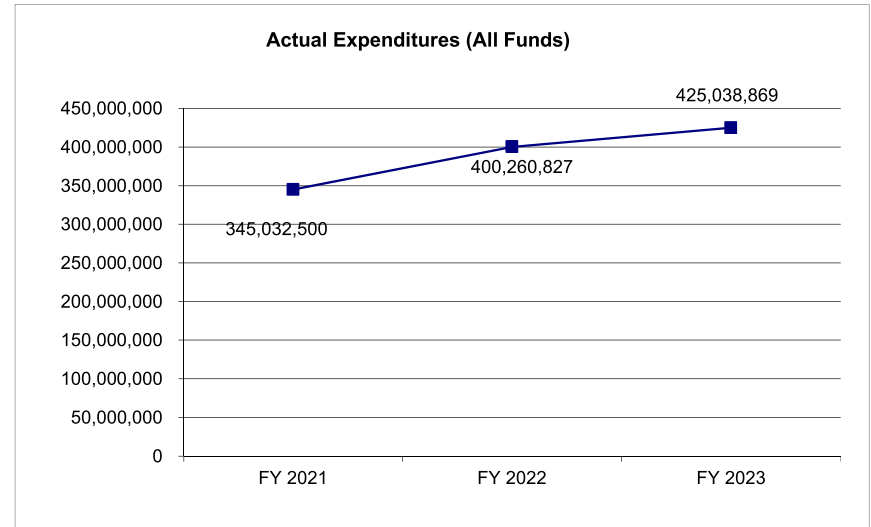
Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.195

3. PROGRAM LISTING (list programs included in this core funding)

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	345,032,500	400,260,827	425,038,869	410,043,875
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	345,032,500	400,260,827	425,038,869	410,043,875
Actual Expenditures (All Funds)	345,032,500	400,260,827	425,038,869	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$8,000,000 in FY 21, \$62,128,327 in FY 22, and \$34,994,994 in FY 23 to transfer profit associated with higher than expected sales.

CORE RECONCILIATION DETAIL

STATE
LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				TRF	0.00	0	0	410,043,875	410,043,875	
				Total	0.00	0	0	410,043,875	410,043,875	
DEPARTMENT CORE ADJUSTMENTS										
Core Reduction	279	T137		TRF	0.00	0	0	(29,332,403)	(29,332,403)	
NET DEPARTMENT CHANGES					0.00	0	0	(29,332,403)	(29,332,403)	
DEPARTMENT CORE REQUEST										
				TRF	0.00	0	0	380,711,472	380,711,472	
				Total	0.00	0	0	380,711,472	380,711,472	
GOVERNOR'S RECOMMENDED CORE										
				TRF	0.00	0	0	380,711,472	380,711,472	
				Total	0.00	0	0	380,711,472	380,711,472	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
STATE LOTTERY FUND	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	0	0.00
TOTAL - TRF	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	0	0.00
TOTAL	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	0	0.00
GRAND TOTAL	\$425,038,869	0.00	\$410,043,875	0.00	\$380,711,472	0.00	\$0	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	0	0.00
TOTAL - TRF	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	0	0.00
GRAND TOTAL	\$425,038,869	0.00	\$410,043,875	0.00	\$380,711,472	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$425,038,869	0.00	\$410,043,875	0.00	\$380,711,472	0.00		0.00

